

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2010-11		FY 2011-12	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 900 amends the Nebraska Liquor Control Act, Nebraska Revised Statutes Section 53-124, to increase retail liquor license fee amounts.

The bill differentiates the fee increase by geographic area, instituting different amounts dependent on whether the premises to be licensed are located in a city of the metropolitan class, a city of the primary class, or any other location.

Retail license fees are collected at the local level; therefore, there is no fiscal impact to State revenues.

The license fee increases are as follows:

	<u>Current Fee:</u>	<u>New Fee:</u>
Class A License (Metropolitan Class):	\$100	\$ 300
Class A License (Primary Class):	\$100	\$ 200
Class A License (All other):	\$100	\$ 100
Class B License (Metropolitan Class):	\$100	\$ 300
Class B License (Primary Class):	\$100	\$ 200
Class B License (All other):	\$100	\$ 100
Class C License (Metropolitan Class):	\$300	\$1000
Class C License (Primary Class):	\$300	\$ 500
Class C License (All other):	\$300	\$ 300
Class D License (Metropolitan Class):	\$200	\$ 750
Class D License (Primary Class):	\$200	\$ 500
Class D License (All other):	\$200	\$ 250
Class I License (Metropolitan Class):	\$250	\$ 750
Class I License (Primary Class):	\$250	\$ 500
Class I License (All other):	\$250	\$ 250

IMPACT TO POLITICAL SUBDIVISIONS:

Section 53-124 provides that applicable license fees are to be paid by the applicant or licensee to the city or village treasurer for premises that are located inside the corporate limits of a city or village or to the county treasurer for premises located outside the corporate limits of a city or village.

Metropolitan Class City revenue is estimated to increase by:	\$555,200* (See below)
Primary Class City revenue is estimated to increase by:	\$ 88,400
All Others revenue is estimated to increase by:	\$ 24,150

The city of Omaha has indicated a positive fiscal impact of approximately \$1.1 million due to LB 900. City ordinance allows Omaha to impose an occupation tax on liquor licensees which in effect doubles the liquor license fees set by the state.

LB 900 continued

DEPARTMENT OF ADMINISTRATIVE SERVICES

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COMMENTS					
LIQUOR CONTROL COMMISSION – No basis to disagree with estimate of impact.					